Amendments to the Claims

This listing of claims will replace all prior listings of claims in the application.

Listing of Claims

1. (Currently Amended) A method for the manufacture of an ester by transesterification comprising the step of bringing a starting material ester and an alcohol into contact with a catalyst comprising (A) an amorphous zirconium oxide having a crystallization temperature of at least 450°C and (B) at least one oxide selected from the group consisting of aluminum oxide, phosphorus oxide and titanium oxide.

2. (Previously Presented) The method according to claim 1, wherein the starting material ester in a liquid-phase state and an alcohol in a vapor-phase state are brought into contact with a solid acid catalyst comprising said components (A) and (B).

3. (Previously Presented) The method according to claim 1, wherein the starting material ester is an oil or fat and the alcohol is methanol or ethanol.

4. (Previously Presented) The method according to claim 1, wherein the content of the amorphous zirconium oxide in the catalyst is 40 to 90 wt.% and the content of the titanium oxide is 60 to 10 wt.% in the catalyst.

5. (Canceled)

6. (Previously Presented) The method according to claim 1, wherein the total content of the aluminum oxide and the phosphorus oxide is, calculated as their elements, 0.5 wt.% or more based on the zirconium element weight, and the

content of the amorphous zirconium oxide is 10 to 99 wt.% based on the catalyst weight.

7. (Canceled)

8. (Previously Presented) The method according to claim 1, wherein the content of the aluminum oxide is, calculated as the element, 40 to 1 wt.% based on the zirconium element weight.

9. (Previously Presented) The method according to claim 1, wherein the content of the phosphorus oxide is, calculated as the element, 8 to 0.8 wt.% based on the zirconium element weight.

10. (Previously Presented) The method according to Claim 1, wherein the starting material ester is a glyceride ester of a saturated or unsaturated aliphatic carboxylic acid having from 8-24 carbon atoms.

11. (Previously Presented) The method according to Claim 1, wherein the catalyst comprises phosphorus oxide.